

Senate File 2300 - Introduced

SENATE FILE _____
BY KETTERING

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing a sales tax exemption from the sale of clothing.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
3 TLSB 5969XS 82
4 ak/sc/8

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1 1 Section 1. Section 423.3, subsection 68, paragraph a, Code
1 2 Supplement 2007, is amended to read as follows:
1 3 a. The sales price from the sale of an article of clothing
1 4 designed to be worn on or about the human body ~~if all of the~~
~~1 5 following apply:~~
1 6 (1) ~~The sales price of the article is less than one~~
~~1 7 hundred dollars.~~
1 8 (2) ~~The sale takes place during a period beginning at~~
~~1 9 12:01 a.m. on the first Friday in August and ending at~~
~~1 10 midnight on the following Saturday.~~
1 11 EXPLANATION
1 12 This bill provides a sales tax exemption from the sales
1 13 price of clothing. Code section 423.3, subsection 68, is
1 14 amended to remove provisions that provided a limited exemption
1 15 previously.
1 16 LSB 5969XS 82
1 17 ak/sc/8